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January 19, 2006

Mary L. Cottrell, Secretary
Department of Telecommunications and Energy
One South Station, 2nd Floor
Boston, Massachusetts 02110

Re: Southern Union Company, D.T.E. 06-2

Dear Ms. Cottrell:

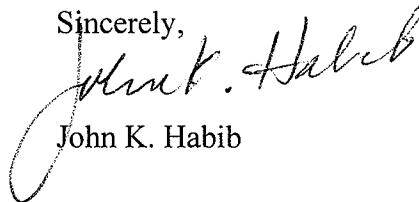
Enclosed please find the following confidential documents of Southern Union Company (the "Company") in response to Information Requests issued by the Department in the above-referenced proceeding:

- Attachment DTE-1-05(b) **CONFIDENTIAL**

Because this document contains specific competitively sensitive financial data that are proprietary and confidential, copies of this document are being filed only with the Hearing Officer, under seal. A Motion for Protective Treatment with respect to this document in support thereof is being filed under separate cover. Accordingly, the Company requests that the Department protect the document from public disclosure, pursuant to the terms of the aforementioned Motion for Protective Treatment.

Please do not hesitate to contact me or Cheryl Kimball if we can provide you with any additional information concerning this matter.

Sincerely,



John K. Habib

Enclosures

cc: Andrew O. Kaplan, General Counsel (transmittal letter only)
Jesse Reyes, Hearing Officer
Kevin Brannelly, Director, Rates and Revenue Requirements Division (transmittal letter only)
George Yankos, Director, Gas Division (transmittal letter only)

Paul E. Osborne, Assistant Director, Rates & Revenue Requirements Division
(transmittal letter only)

Joseph Passaggio, Rates & Revenue Requirements (transmittal letter only)

Glenn Shippee, Rates & Revenue Requirements (transmittal letter only)

Joseph Rogers, Assistant Attorney General (transmittal letter only)